GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)- Section 9(3) of the Act-Notifying the services which attract tax on reverse charge basis – Amendment Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 26 Dated: 18-01-2019
Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.

2) From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No. CCW/ GST/74/2015, dated 27.12.2018.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:21-01-2019.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification issued in G.O.Ms No.256, Revenue (CT-II) Department, Dt.29.06.2017, as subsequently amended, namely:-

2. This notification shall be deemed to have come into force on and from the 1st day of January, 2019.

AMENDMENT

In the said notification, in column numbers (1),(2),(3)and(4)-

(I) in the Table,-

A) against serial number 1,in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

"Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(i) a Department or Establishment of the Central Government or State Government or Union territory; or

(ii) local authority; or

(iii) Governmental agencies, which has taken registration under the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.";

B) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"12.	Services provided by	Business facilitator	A banking

	business facilitator (BF)to a banking company	(BF)	company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, - (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (i) a registered person paying tax under section 10 of the said Act.	Any person other than a body corporate	A registered person, located in the taxable territory.”;

(II) in the Explanation, after clause (g), the following clause shall be inserted, namely:-

“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:

The Director General, General Administration (Vigilance & Enforcement)
Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER